



Lebanon Fire District

Approved Annual Budget FY 2026/2027



**Lebanon Fire District
Fiscal Year 2026/2027 Consolidated Budget**

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Board Members and Terms

Member	Expires	Email
Matt Herb Member 1	06/30/2029	mherb@lebanonfireoregon.gov
Wyatt King Secretary/Treasurer	06/30/2029	wking@lebanonfireoregon.gov
Dale White Vice President	06/30/2027	dwhite@lebanonfireoregon.gov
Robbe Boren Member 4	06/30/2029	rboren@lebanonfireoregon.gov
Robert Taylor President	06/30/2027	rtaylor@lebanonfireoregon.gov

The Board Members serve three-year terms, with alternating expirations. Two positions term the first year, three positions term 2 years later.

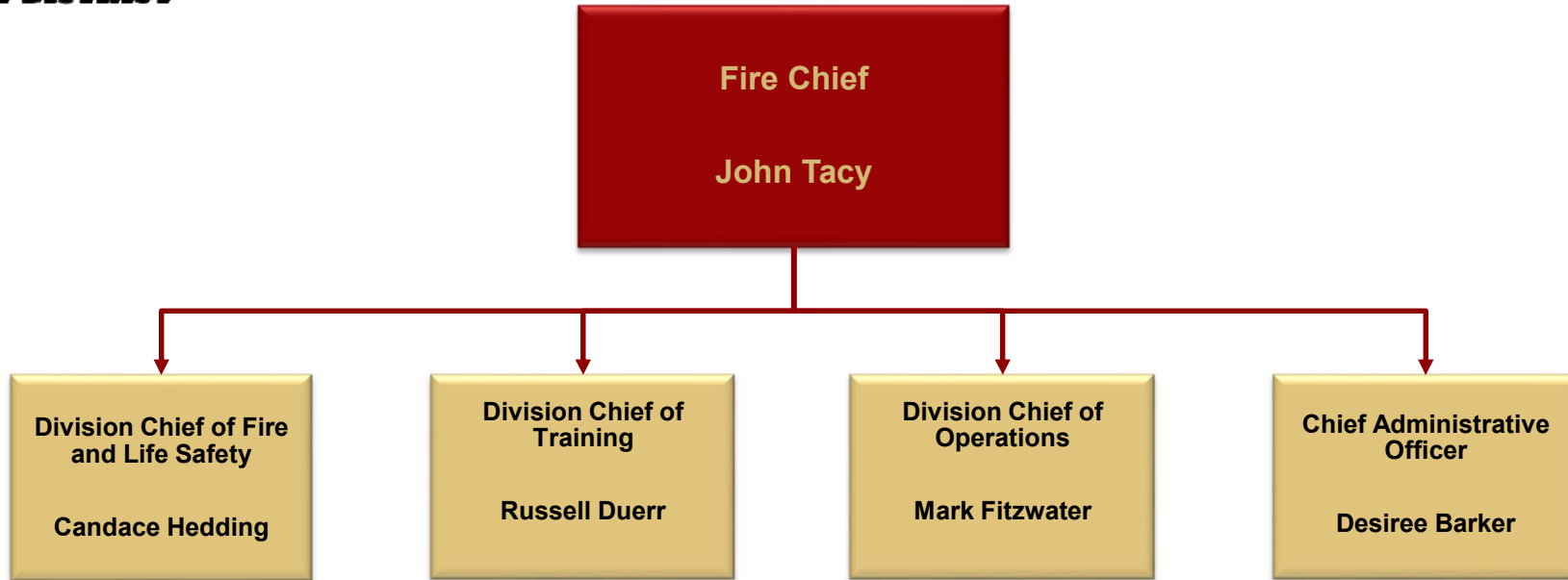
Budget Committee Members and Terms

Member	Expire	Email
Tom Oliver	06/30/2026	toliver@summitenergytech.com
Kerry Whitlatch	06/30/2027	whitlatch5303@comcast.net
Allen Forster	06/30/2028	forstersweeping@outlook.com
Alesanne Dugan	06/30/2028	duganfamily@peak.org
Jeff King	06/30/2027	jeffreynking@hotmail.com

The Budget Committee Members serve three-year terms, with alternating expiration. The term expirations are staggered. One position term the first year, two positions term the following year, and two position terms the year thereafter.



Budget Committee Staff



**Budget Message from Fire Chief John Tacy
Lebanon Fire District — Fiscal Year 2026/2027**

Dear Citizens, Board of Directors, Budget Committee Members, and Employees of the Lebanon Fire District,

It is my honor to present the balanced budget for Fiscal Year 2026/2027, prepared in accordance with ORS 294.331 and within our permanent tax rate limitation of \$2.26per \$1,000 of assessed value. This budget reflects the collective work of our staff and leadership, and it will be approved by a majority vote of the Board of Directors. As your new Fire Chief, I am committed to transparency, collaboration, and responsible stewardship of public resources. These principles guided the development of this document and will continue to guide our financial planning moving forward.

Since stepping into this role, I have prioritized open communication regarding the District's financial position. Our community deserves clarity about the challenges we face and the strategies we are implementing to address them. This budget reinforces our commitment to maintaining essential emergency services while adjusting responsibly to growing financial pressures.

The District is currently navigating a structural budget deficit, projected at approximately \$931,961 for the coming fiscal year. Although cyclical deficits can happen during economic downturns, this deficit is structural, meaning expenses consistently outpace revenues even during stable economic periods. Rising operational costs, increased demand for services, and limited revenue growth all contribute to this ongoing challenge. Despite corrective actions, we are being forced to draw from reserves that are vital for cash flow stability, emergency response capacity, and future capital needs.

Our revenue continues to come from four primary sources: property taxes, ambulance fees, grants, and the ending fund balance. However, statewide property tax limitations restrict growth, and ambulance reimbursements—especially from Medicare and Medicaid—fall significantly short of the actual cost of service. This mismatch places increasing strain on our ability to sustain adequate emergency medical coverage. While we aggressively seek grants, these funds are often project-specific and cannot replace stable operational revenue.

This year, we are pursuing multiple grants to support equipment needs, community risk-reduction programs, and seasonal staffing. We are also adjusting our capital approach by not refurbishing existing apparatus, by not replacing staff vehicles, and prioritizing essential repairs at Station 34. These actions help us stretch limited funds while maintaining operational readiness.

After the local option levy in May 2024 was not approved by voters, we were required to make difficult decisions to balance the budget without an increase to taxes. This includes targeted organizational restructuring. To avoid layoffs last fiscal year, several positions were eliminated or reassigned, including a Recruitment and Retention Lieutenant, multiple Single-Role Medic positions, and a few Student Resident Volunteer roles. These changes impacted our training capacity, recruitment pipeline, and ambulance availability, reducing us to fewer fully staffed ambulances. Although these adjustments are challenging, they are necessary to maintain a stable financial foundation.

Despite these constraints, the budget still supports key Board priorities and mission-critical operations. Investments include continuing regional partnerships focused on wildfire preparedness and community resilience. The total budget for FY 2026/2027 is \$15,995,078, covering salaries and benefits, materials and supplies, capital improvements, special payments, and contingency reserves.

As Fire Chief, my focus remains on ensuring that the Lebanon Fire District is operationally ready, capable of responding to emergencies, committed to reducing community risk, and engaged in strong regional collaboration. Although we face real challenges—rising costs, workforce shortages, and increasing service demands—I am confident in our organization’s resilience and the dedication of our personnel.

This budget is transparent, balanced, and aligned with legal requirements. It reflects our commitment to maintaining high-quality service, protecting our community, and planning responsibly for the future.

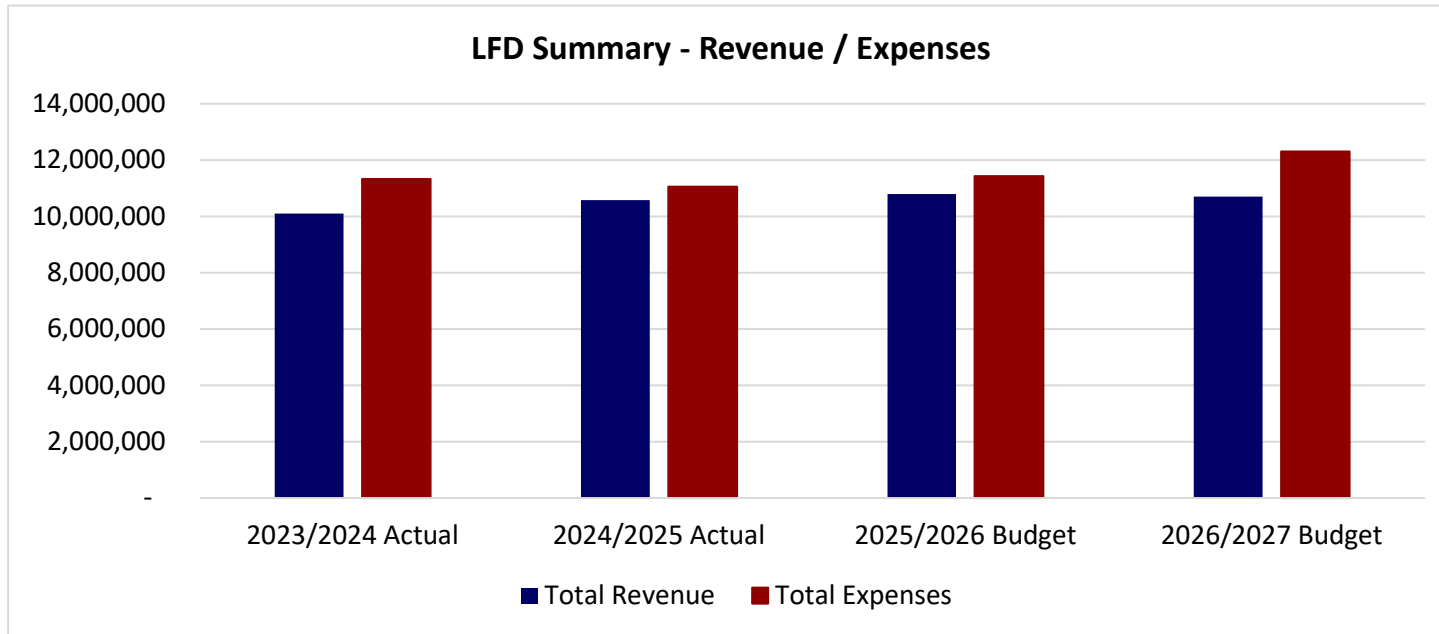
Respectfully,
Fire Chief John Tacy
Lebanon Fire District



John Tacy, Fire Chief
Lebanon Fire District
jtacy@lebanonfireoregon.gov
541-451-1901

Expenditure Summary

Historically, expenses have continued to outpace revenue despite our best efforts. 2026/2027 is no different. The graph below displays the structural deficiency. The budget is comprised of 67% personnel costs, 20% materials & supplies, and 8% bond payments, and 5% capitalized expenses.



**Lebanon Fire District
Fiscal Year 2026/2027 Consolidated Budget**

Description	Consolidated		020 General Fund	030 Debt Fund	040 Enterprise	070 Non-Depart
	FTE	Proposed 2026/2027				
Federal Grant Revenue		-	-	-	-	-
Grant Revenue		300,848	300,848	-	-	-
Conflagration Revenue		175,000	175,000	-	-	-
Property Taxes		6,794,139	5,798,798	995,341	-	-
Fire Med		90,000	-	-	90,000	-
Ambulance Fees		3,105,390	-	-	3,105,390	-
Ambulance Fees Collect		25,000	-	-	25,000	-
Interest on Investment		163,000	125,000	38,000	-	-
Miscellaneous Revenue		46,300	30,300	-	16,000	-
From Fire Fund		544,634	-	-	544,634	-
GEMT Revenue		500,000	-	-	500,000	-
Beginning Balance		4,250,768	1,601,956	-	-	2,648,812
Total Resources		15,995,078	8,031,902	1,033,341	4,281,024	2,648,812
Fire Chief	1.00	187,371	93,686	-	93,686	-
Division Chief	2.00	297,912	223,134	-	74,778	-
Fire Marshal	1.00	156,719	156,719	-	-	-
Chief Administrative Officer	1.00	145,679	101,975	-	43,704	-
Battalion Chief	3.00	411,082	205,541	-	205,541	-
Lieutenant	6.00	721,390	180,347	-	541,042	-
Deputy Fire Marshal	1.00	116,700	116,700	-	-	-
Benefits		3,172,467	1,798,821	-	1,373,646	-
Engineer	6.00	643,199	160,800	-	482,399	-
Firefighter	15.00	1,381,889	1,036,416	-	345,472	-
Administrative Assistant	1.00	71,760	53,820	-	17,940	-
Firefighter (Volunteer)		60,000	60,000	-	-	-
Seasonal Assessment technicians	1.54	114,832	114,832	-	-	-
Conflagration Pay		175,000	175,000	-	-	-
Overtime		623,047	316,272	-	306,776	-
Total Personnel	38.54	8,279,046	4,794,062	-	3,484,984	-

**Lebanon Fire District
Fiscal Year 2026/2027 Consolidated Budget**

Description	FTE	Consolidated	020	030	040	070
		Proposed 2026/2027	General Fund	Debt Fund	Enterprise	Non-Depart
Advertising		6,400	2,000	-	4,400	-
Communications		47,500	47,500	-	-	-
Bank Fees - Bond		5	-	5	-	-
Computer Expense		100,025	100,025	-	-	-
Contract Services		861,516	492,320	-	369,195	-
Operating Expense		88,335	73,310	-	15,025	-
Operating Supplies		228,400	99,800	-	128,600	-
Personal Protective Equipment		50,500	50,500	-	-	-
Maintenance Supplies		6,800	6,800	-	-	-
Dues & Subscriptions		19,750	19,750	-	-	-
Elections		65,000	65,000	-	-	-
Education & Training		42,800	42,800	-	-	-
Insurance		138,000	138,000	-	-	-
Unemployment Insurance		20,500	5,500	-	15,000	-
Uniforms		28,700	28,700	-	-	-
Maint/Building		32,900	32,900	-	-	-
Maint/Equipment		43,870	34,050	-	9,820	-
Maint/Vehicles		375,000	175,000	-	200,000	-
Meetings & Conferences		32,200	32,200	-	-	-
Health & Wellness		53,050	53,050	-	-	-
Office Supplies		3,500	3,500	-	-	-
Petroleum		110,000	66,000	-	44,000	-
Postage		4,500	4,500	-	-	-
Refunds		10,000	-	-	10,000	-
Utilities		73,000	73,000	-	-	-
Total Materials and Supplies		2,442,251	1,646,205	5	796,040	-

Lebanon Fire District Fiscal Year 2026/2027 Consolidated Budget						
Description	FTE	Consolidated	020	030	040	070
		Proposed 2026/2027	General Fund	Debt Fund	Enterprise	Non-Depart
Buildings		515,000	15,000	-	-	500,000
Other Equipment		287,825	85,000	-	-	202,825
Vehicles		777,000	277,000	-	-	500,000
Total Capital Assets		1,579,825	377,000	-	-	1,202,825
Retiree Expense		170,000	170,000	-	-	-
Retiree Insurance Reserve		450,000	-	-	-	450,000
Leave Reserve		300,000	-	-	-	300,000
Total Special Payments		920,000	170,000	-	-	750,000
Operating Contingency		500,000	500,000	-	-	-
To Ambulance Fund		544,634	544,634	-	-	-
Bonds - Principal		280,000	-	280,000	-	-
Bonds - Interest		627,300	-	627,300	-	-
Truck Bond - Principal		117,000	-	117,000	-	-
Truck Bond - Interest		9,036	-	9,036	-	-
Unappropriated Fund Balance		695,987	-	-	-	695,987
Total Debt and Contingency		2,773,957	1,044,634	1,033,336	-	695,987
Total Expenditures		15,995,078	8,031,901	1,033,341	4,281,024	2,648,812
Resources less Expenditures		-	-	-	-	-

Consolidated General Fund - 020															
Fiscal Year 2026/2027															
2023/2024	2024/2025	2025/2026	2025/2026	Description	FTE	2026/2027	201	202	203	204	205	206	207	210	
Actual	Actual	Adopted	Estimated			Proposed	Suppression	Prevention	Legislative	Finance	Maintenance	Training	Volunteers	Non	Departmental
86,144	-	-	-	Federal Grants		-	-	-	-	-	-	-	-	-	-
-	11,750	-	2,500	Grant Revenue		300,848	-	300,848	-	-	-	-	-	-	-
37,512	436,548	332,887	482,364	Conflag Revenue		175,000	175,000	-	-	-	-	-	-	-	-
5,341,920	5,518,729	5,694,931	5,580,108	Property Taxes		5,798,798	3,129,325	458,807	119,950	732,123	422,010	336,028	212,929	387,625	-
475	1,657	300	833	Donations		300	300	-	-	-	-	-	-	-	-
11,757	12,701	10,000	16,860	Fee Revenue		14,000	-	14,000	-	-	-	-	-	-	-
141,136	142,744	140,000	131,260	Interest on Investment		125,000	125,000	-	-	-	-	-	-	-	-
50,929	35,180	15,500	20,466	Miscellaneous Revenue		16,000	16,000	-	-	-	-	-	-	-	-
42,389	-	943,343	-	Beginning Balance		1,601,956	774,947	-	-	-	-	-	-	827,009	-
-	621,502	-	-	Bond Proceeds		-	-	-	-	-	-	-	-	-	-
10,169,332	-	-	-	Transfer From Reserve Fund		-	-	-	-	-	-	-	-	-	-
15,881,595	6,780,812	7,136,961	6,234,391	Total Resources		8,031,902	4,220,572	773,655	119,950	732,123	422,010	336,028	212,929	1,214,634	
133,560	148,340	112,800	126,722	Fire Chief	0.50	93,686	93,686	-	-	-	-	-	-	-	-
71,861	101,009	71,922	62,561	Operations Chief	0.50	74,778	74,778	-	-	-	-	-	-	-	-
106,327	110,958	-	-	R & R Coordinator	0.00	-	-	-	-	-	-	-	-	-	-
138,319	182,803	148,968	153,284	Fire Marshal	1.00	156,719	-	156,719	-	-	-	-	-	-	-
146,736	149,386	101,102	108,040	Training Chief	1.00	148,356	-	-	-	-	-	148,356	-	-	-
224,485	253,548	196,749	165,725	Battalion Chief	1.50	205,541	205,541	-	-	-	-	-	-	-	-
167,342	170,505	172,943	126,474	Lieutenant	1.50	180,347	180,347	-	-	-	-	-	-	-	-
108,460	111,713	113,805	94,214	Deputy Fire Marshal	1.00	116,700	-	116,700	-	-	-	-	-	-	-
1,378,069	1,553,238	1,651,360	1,282,431	Benefits	0.00	1,798,821	1,356,463	248,050	-	78,342	-	90,462	25,504	-	-
132,308	145,980	154,995	118,677	Engineer	1.50	160,800	160,800	-	-	-	-	-	-	-	-
911,111	988,574	943,344	811,873	Firefighter	11.25	1,036,416	1,036,416	-	-	-	-	-	-	-	-
65,593	69,873	60,000	47,876	Firefighter (Volunteer)	0.00	60,000	-	-	-	-	-	-	60,000	-	-
143,159	131,075	106,146	87,279	Chief Administrative Officer	0.70	101,975	-	-	-	101,975	-	-	-	-	-
55,132	62,065	37,800	35,285	Administrative Assistant	0.75	53,820	-	-	-	53,820	-	-	-	-	-
-	-	-	25,000	Season Assessment Technicians	1.54	114,832	-	114,832	-	-	-	-	-	-	-
-	-	-	156,135	Conflagration Pay	0.00	175,000	175,000	-	-	-	-	-	-	-	-
291,251	406,254	285,468	181,762	Overtime	0.00	316,272	297,767	17,505	-	1,000	-	-	-	-	-
4,073,714	4,585,319	4,157,404	3,583,338	Total Personnel	22.74	4,794,062	3,580,798	653,805	-	235,137	-	238,818	85,504	-	-
26,590	5,865	5,600	3,998	Advertising		2,000	-	-	-	1,750	-	-	250	-	-
44,886	39,963	46,000	34,362	Communications		47,500	-	-	-	47,500	-	-	-	-	-
72,769	35,677	72,198	31,621	Computer Expense		100,025	-	-	-	100,025	-	-	-	-	-
563,867	465,848	530,763	493,999	Contract Services		492,320	204,425	-	23,500	200,961	39,410	1,700	22,325	-	-
61,396	49,430	70,325	31,135	Operating Expense		73,310	19,600	8,150	1,700	3,750	500	4,210	35,400	-	-
58,592	61,117	96,800	54,230	Operating Supplies		99,800	61,100	26,700	-	-	-	10,500	1,500	-	-
71,737	49,859	55,000	32,247	Personal Protective Equipment		50,500	31,500	-	-	-	-	-	19,000	-	-
7,349	5,194	14,925	10,940	Maintenance Supplies		6,800	-	-	-	-	6,800	-	-	-	-
13,318	16,637	17,210	17,160	Dues & Subscriptions		19,750	-	-	19,750	-	-	-	-	-	-
8,639	-	10,000	11,333	Elections		65,000	-	-	65,000	-	-	-	-	-	-
48,064	35,568	44,000	35,694	Education & Training		42,800	-	-	-	-	-	36,800	6,000	-	-
130,425	108,820	113,500	127,020	Insurance		138,000	-	-	-	135,000	-	-	3,000	-	-
68	36	1,000	27,577	Unemployment Insurance		5,500	5,000	-	-	-	-	-	500	-	-
37,422	15,767	25,000	19,769	Uniforms		28,700	20,500	-	-	-	-	-	8,200	-	-
20,186	41,670	49,600	50,122	Maint/Building		32,900	-	-	-	-	32,900	-	-	-	-
27,958	46,451	36,000	30,238	Maint/Equipment		34,050	20,650	-	-	-	13,400	-	-	-	-
193,179	233,230	175,000	139,736	Maint/Vehicles		175,000	-	-	-	-	175,000	-	-	-	-
31,382	33,138	33,200	25,642	Meetings & Conferences		32,200	-	-	10,000	-	-	20,000	2,200	-	-
44,547	30,993	49,050	21,840	Health & Wellness		53,050	-	-	-	-	-	24,000	29,050	-	-
4,293	2,489	4,000	2,158	Office Supplies		3,500	-	-	-	3,500	-	-	-	-	-
59,841	44,604	50,000	52,407	Petroleum		66,000	-	-	-	-	66,000	-	-	-	-
4,738	2,274	4,000	2,936	Postage		4,500	-	-	-	4,500	-	-	-	-	-
60,708	66,045	79,640	93,666	Utilities		73,000	-	-	-	-	73,000	-	-	-	-
1,585,334	1,390,677	1,582,811	1,349,831	Total Material and Supplies		1,646,205	362,775	34,850	119,950	496,986	407,010	97,210	127,425	-	-

Consolidated General Fund - 020														
Fiscal Year 2026/2027														
2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	2025/2026 Estimated	Description	FTE	2026/2027 Proposed	201 Suppression	202 Prevention	203 Legislative	204 Finance	205 Maintenance	206 Training	207 Volunteers	210 Non Departmental
7,648,815	628,143	-	31,000	Buildings		15,000	-	-	-	-	15,000	-	-	-
11,925	-	-	-	Other Equipment		85,000	-	85,000	-	-	-	-	-	-
316,350	99,952	250,000	-	Vehicles		277,000	277,000	-	-	-	-	-	-	-
7,977,090	728,094	250,000	31,000	Total Capital Assets		377,000	277,000	85,000	-	-	15,000	-	-	-
-	-	300,000	-	Operating Contingency		500,000	-	-	-	-	-	-	-	500,000
150,445	136,503	180,000	160,000	Retiree Expense		170,000	-	-	-	-	-	-	-	170,000
-	-	666,747	359,887	To Ambulance Fund		544,634	-	-	-	-	-	-	-	544,634
150,445	136,503	1,146,747	519,887	Total Debt and Contingency		1,214,634	-	-	-	-	-	-	-	1,214,634
13,786,583	6,840,593	7,136,961	5,484,056	Total Expenditures		8,031,901	4,220,572	773,655	119,950	732,123	422,010	336,028	212,929	1,214,634
2,095,012	(59,781)	-	750,335	Resources less Expenditures		-	-	-	-	-	-	-	-	-

Debt Fund - 030
Fiscal Year 2026/2027

2023/2024 Actuals	2024/2025 Actuals	2025/2026 Adopted	2025/2026 Estimated	Account Number	Description	2026/2027 Proposed
-	-	-	-	030-301-410750	Bond Proceeds	-
901,979	897,455	970,485	970,485	030-000-470300	Property Taxes-Bonds	995,341
270,819	42,932	39,968	39,963	030-000-481000	Interest on Investment	38,000
-	-	-	-	030-301-490120	From Fire Fund	-
-	-	-	-	030-000-499010	Beginning Balance	-
1,172,798	940,388	1,010,452	1,010,448		Total Resources	1,033,341
1	-	5	1	030-301-611200	Bank Fees-Bond	5
-	-	-	-	030-301-613150	Bond Fees	-
1	-	5	1		Total Material and Supplies	5
185,000	215,000	245,000	245,000	030-301-955100	Bonds-Principal	280,000
656,819	649,665	639,550	639,550	030-301-956100	Bonds-Interest	627,300
109,000	111,000	114,000	114,000	030-301-955105	Truck Bond-Principal	117,000
17,419	14,668	11,897	11,897	030-301-956105	Truck Bond - Interest	9,036
10,169,332	621,502	-	-	030-301-900100	Transfer to Fire Fund	-
11,137,570	1,611,836	1,010,447	1,010,447		Total Transfers and Debt	1,033,336
11,137,571	1,611,836	1,010,452	1,010,448		Total Expenditures	1,033,341
(9,964,774)	(671,448)	-	-		Resources less Expenditures	-

**Enterprise (Ambulance) Fund - 040
Fiscal Year 2026/2027**

2023/2024 Actuals	2024/2025 Actuals	2025/2026 Adopted	2025/2026 Estimated	Account Number	Description	FTE	2026/2027 Proposed
69,576	83,530	90,000	80,285	040-410-480050	Fire-Med Subscriptions		90,000
2,708,424	2,756,055	2,855,058	3,059,497	040-410-480100	Ambulance Fees Current		3,105,390
29,506	23,408	29,000	25,640	040-410-480200	Ambulance Fees Collect		25,000
6,788	5,856	15,000	8,400	040-410-481400	Miscellaneous		16,000
31,000	-	-	-	040-410-490000	Gain on Sale of Assets		-
-	-	666,747	359,887	040-410-490120	From Fire Fund		544,634
-	-	-	-	040-410-499010	Beginning Fund Balance		-
408,004	612,451	600,000	550,000	040-410-480250	GEMT Revenue		500,000
3,253,298	3,481,300	4,255,804	4,083,709		Total Resources		4,281,024
51,202	63,574	112,800	134,680	040-410-500001	Fire Chief	0.50	93,686
71,861	101,009	71,922	74,668	040-410-500004	Operations Chief	0.50	74,778
-	-	43,330	11,507	040-410-500004	Training Chief	0.00	-
149,657	169,032	196,749	186,022	040-410-500015	Battalion Chief	1.50	205,541
502,026	511,515	518,830	473,217	040-410-500020	Lieutenant	4.50	541,042
1,152,667	1,115,333	1,300,711	1,269,306	040-410-500030	Benefits	0.00	1,373,646
396,925	437,940	464,986	429,546	040-410-500035	Engineer	4.50	482,399
289,316	302,338	314,448	319,428	040-410-500040	Firefighter	3.75	345,472
153,556	72,798	51,666	54,900	040-410-500045	Single-Role Medic	0.00	-
66,052	10,877	25,200	24,329	040-410-500050	Administrative Assistant	0.25	17,940
-	20,450	35,382	38,356	040-410-500055	Chief Administrative Officer	0.30	43,704
-	-	-	-	040-410-500100	Conflagration Pay	0.00	-
298,534	384,127	312,003	284,597	040-410-506000	Overtime	0.00	306,776
3,131,795	3,188,993	3,448,027	3,300,556		Total Personnel	15.80	3,484,984

**Enterprise (Ambulance) Fund - 040
Fiscal Year 2026/2027**

2023/2024 Actuals	2024/2025 Actuals	2025/2026 Adopted	2025/2026 Estimated	Account Number	Description	FTE	2026/2027 Proposed
-	-	-	-	040-410-610150	Bad Debt Reserve		-
-	-	5,000	4,177	040-410-610100	Advertising		4,400
295,228	430,681	408,802	408,802	040-410-611300	Contract Services		369,195
2,808	11,949	15,975	15,975	040-410-612400	Dept/Operating Expense		15,025
113,239	122,326	114,000	114,000	040-410-612500	Dept/Operating Supplies		128,600
-	-	-	-	040-410-614010	Unemployment Insurance		15,000
-	1,768	4,000	4,000	040-410-615700	Maint/Equipment		9,820
52,307	58,711	200,000	176,199	040-410-615800	Maint/Vehicles		200,000
45,027	30,676	50,000	50,000	040-410-618000	Petroleum		44,000
33,010	5,197	10,000	10,000	040-410-618500	Refunds		10,000
541,620	661,308	807,777	783,153		Total Material and Supplies		796,040
58,141	-	-	-	040-410-726000	Other Equipment		-
493,974	-	-	-	040-410-728000	Vehicles		-
552,116	-	-	-		Total Capital Assets		-
-	-	-	-	040-410-800050	Operating Contingency		-
-	-	-	-		Total Contingency		-
4,225,531	3,850,302	4,255,804	4,083,709		Total Expenditures		4,281,024
(972,233)	(369,002)	-	-		Resources less Expenditures		(0)

**Reserve Fund - 070
Fiscal Year 2026/2027**

2023/2024 Actuals	2024/2025 Actuals	2025/2026 Adopted	2025/2026 Estimated	Account Number	Description	2026/2027 Proposed	Buildings 701	Employee 703	Equipment 705	Non- Allocated
170	-	-	-	070-701-480000	Donations	-	-	-	-	-
-	-	-	-	070-701-490120	From Fire Fund	-	-	-	-	-
-	-	2,976,785	-	070-701-499010	Beginning Balance	2,648,812	540,000	750,000	662,825	695,987
170	-	2,976,785	-		Total Resources	2,648,812	540,000	750,000	662,825	695,987
-	-	473,800	-	070-701-721000	Buildings	500,000	500,000			
-	-	148,250	-	070-705-723000	Other- Equipment	162,825			162,825	
-	-	450,000	-	070-703-723010	Other - Retiree Expense	450,000		450,000		
-	-	300,000	-	070-703-723015	Other - Leave Expense	300,000		300,000		
-	-	40,000	-	070-701-726000	Building Equipment	40,000	40,000			
-	-	500,000	-	070-705-728000	Vehicle Expense	500,000			500,000	
-	-	-	-	070-705-728500	Station Equipment	-			-	
-	-	-	-	070-701-900250	Transfer to Debt/Bond Fund	-	-			
-	-	-	-	070-701-900100	Transfer to Fire	-	-			
-	-	1,064,735	-		Unallocated Funds	695,987				695,987
-	-	2,976,785	-		Total Expenditures	2,648,812	540,000	750,000	662,825	695,987
170	-	-	-		Resources less Expenditures	-	-	-	-	-

FUND

020

GENERAL FUND

General Fund

Fire Suppression - Department 201

Essential Expenditures

Firefighting Equipment

Communications Equipment

Personal Protective Equipment

Equipment Maintenance

Department Objectives:

The purpose of the Fire Suppression Department is to provide funding for fire suppression; water, vehicle and technical rescues; hazardous material incidents; and emergency preparation and planning.

Apparatus and equipment must be in a constant state of readiness. All vehicles and equipment are thoroughly checked at regular intervals to ensure their operational readiness. This department provides funding for apparatus and equipment which must be replaced and upgraded based on national standards, regulations, and expected lifespan.

Fund 020, Department 201 - Fire Suppression
Fiscal Year 2026/2027
Line Item Detail

Line Item	Description	Sub-Line Item	Line Total
611300	Contract Services		\$ 204,425
	Rescue Tools	\$ 2,000	
	911 Dispatch Service	\$ 173,425	
	Radios System Infrastructure	\$ 5,000	
	Mapping Software	\$ 20,000	
	Emergency Technical Decon	\$ 4,000	
612400	Operating Expense		\$ 19,600
	Employee Recognition	\$ 15,000	
	Challenge Coins	\$ 3,000	
	Miscellaneous	\$ 1,600	
612500	Operating Supplies		\$ 61,100
	Hose	\$ 10,000	
	Nozzles/Appliances/Accessories	\$ 3,300	
	Foam	\$ 10,000	
	Haz Mat/Air Monitoring Supplies	\$ 5,000	
	Traffic Management	\$ 900	
	Radios/Monitors	\$ 9,400	
	Drones	\$ -	
	Technical Rescue Gear	\$ 6,400	
	Rehab Supplies	\$ 3,400	
	Small Power Equipment	\$ 4,400	

**Fund 020, Department 201 - Fire Suppression
Fiscal Year 2026/2027
Line Item Detail**

Line Item	Description	Sub-Line Item	Line Total
	Knox Key and Drug Secure Devices	\$ 1,300	
	Hand Tools/Lighting/Salvage	\$ 2,500	
	Thermal Imaging Cameras	\$ 2,500	
	Miscellaneous	\$ 2,000	
612550	Personal Protective Equipment		\$ 31,500
	PPE items (New and Repairs)	\$ 31,500	
614010	Unemployment Insurance		\$ 5,000
	State of Oregon Unemployment	\$ 5,000	
615000	Uniforms		\$ 20,500
	Uniform Apparel	\$ 18,500	
	Repairs	\$ 2,000	
615700	Maintenance of Equipment		\$ 20,650
	SCBA Maintenance	\$ 7,600	
	Hose Maintenance	\$ 500	
	Saw Maintenance	\$ 1,500	
	Batteries	\$ 600	
	Portable Power Tools	\$ 3,500	
	Radios/Maintenance	\$ 5,000	
	Drone Maintenance	\$ 450	
	Miscellaneous	\$ 1,500	
Total Materials & Services			\$ 362,775

**Fund 020, Department 201 - Fire Suppression
Fiscal Year 2026/2027
Line Item Detail**

Line Item	Description	Sub-Line Item	Line Total
	Capital		
721000	Buildings		\$ -
726000	Department Operating Equipment		\$ -
		\$ -	
728000	Vehicles		\$ 277,000
	Engine	\$ 277,000	
	Total Capital		\$ 277,000

General Fund

Fire and Life Safety - Department 202

Essential Expenditures

Fire Investigation and Inspection Equipment

Public Education Materials

Fire Investigation and Public Education Training

Department Objectives:

The core responsibilities of the Fire and Life Safety Division are fire and life safety inspections, fire investigations, record keeping and reporting, and public education and information.

Public education is one of the most important functions of the Fire and Life Safety Division. Through proactive education programs, the Fire and Life Safety Division contacts numerous citizens each year. These programs are offered through a variety of community presentations, school encounters, fire and life safety classes, fire station tours, and speaking engagements.

Another important function of the Fire and Life Safety Division is the fire and life safety inspections conducted each year. These inspections are conducted in all assembly, educational, business, and industrial buildings within Lebanon Fire District boundaries. The Fire and Life Safety Division works closely with the building departments of both the City of Lebanon and Linn County to ensure that fire and life safety codes are followed through plans review and working with the development team. The Division also ensures that codes are followed during and after construction and that deficiencies are corrected.

Record keeping is a critical component of the Fire and Life Safety Division. Accurate record keeping is vital for critical decision making and is required by law. The records must be concise because they may become evidence for criminal prosecution or civil litigation. All fires and their cause are thoroughly investigated and reported to the State Fire Marshal and the data is maintained to determine trends and to assist in future fire prevention efforts.

Fund 020, Department 202 - Fire and Life Safety
Fiscal Year 2026/2027
Line Item Detail

Line Item	Description	Sub-Line Item	Line Total
612400	Operating Expense		\$ 8,150
	Fire Extinguisher Classes, Prop Maint	\$ 750	
	Young Womens Fire Camp	\$ -	
	Fire Prevention Week, and schools education	\$ 4,000	
	ICC Code Books	\$ 400	
	Life Jacket Kiosks	\$ 2,500	
	Chimney Brush Program	\$ 250	
	Miscellaneous	\$ 250	
612500	Operating Supplies		\$ 26,700
	Fire Investigations/Tools/Equipment	\$ 4,000	
	Addressing	\$ 2,000	
	Defensible Space Tools, Equipment, Maintenance	\$ 10,000	
	Defensible Space Outreach Materials	\$ 2,500	
	Code Enforcement Materials	\$ 1,000	
	Smoke Detectors	\$ 1,500	
	Public Education and Outreach Materials	\$ 5,200	
	Life Jacket Program	\$ 500	
Total Materials & Services			\$ 34,850

**Fund 020, Department 202 - Fire and Life Safety
Fiscal Year 2026/2027
Line Item Detail**

Line Item	Description	Sub-Line Item	Line Total
	Capital		
726000	Department Operating Equipment Grant Funded Pickup	\$ 85,000	\$ 85,000
	Total Capital		\$ 85,000

General Fund

Legislative - Department 203

Essential Expenditures

Legal Services

Dues and Subscriptions

Meeting and Conferences

Department Objectives:

The Legislative Department is established with three basic functions: board member education, legal advice, and membership in various organizations.

Our board members are elected officials who may or may not have fire service expertise. Each year our board members may attend important conferences and other pertinent training courses. Each member gains valuable information both by attending sessions of relevance and interest, and by interacting with board members of other districts.

The District has retained the services of the Local Government Law Group to advise us on all legal issues.

The District maintains memberships in many community and professional organizations that are specific to the Fire Service and to being a Fire District in the State of Oregon.

**Fund 020, Department 203 - Legislative
Fiscal Year 2026/2027
Line Item Detail**

Line Item	Description	Sub-Line Item	Line Total
611300	Contract Services		\$ 23,500
	Legal Expenses	\$ 22,000	
	Insurance Broker	\$ 10,000	
	Board Member Stipend	\$ 1,500	
612400	Operating Expense		\$ 1,700
	Ethics Commission Fee	\$ 1,700	
612900	Dues & Subscriptions		\$ 19,750
	Arson Investigators Associations	\$ 795	
	Chamber of Commerce	\$ 1,200	
	League of Oregon Cities	\$ 680	
	National Fire Protection Association	\$ 600	
	Oregon Fire Chief's Association	\$ 840	
	Oregon State Ambulance Association	\$ 2,700	
	Special Districts Association	\$ 6,300	
	Other Professional Associations	\$ 6,635	
613100	Elections		
	Election Expenses	\$ 65,000	\$ 65,000
616000	Meetings & Conferences		
	Conferences	\$ 10,000	\$ 10,000
Total Materials & Services			\$ 119,950

General Fund

Finance - Department 204

Essential Expenditures

Budget Management

Financial and Accounting Procedures

Information Technology

Department Objectives:

The Finance Department is responsible for a wide range of administrative responsibilities within the operational structure of the Lebanon Fire District. First is the management of financial and accounting procedures, and functions for the District. Corresponding to the accounting function is a need for the development of data processing resources, hardware and software, by which the accounting records are kept. Further, since state law mandates an external audit, the primary duty of the Finance department is to coordinate an audit with an independent firm each year.

One of the more significant functions of this department is budget management. The budget document is produced from historical data and from requests supplied for the functions of all department operations. The Finance department is responsible for monitoring all department activities regarding the budget document and to ensure that the budget is being managed in compliance with state law.

The Finance Department also develops programs to safeguard the District's financial and physical assets. Banking and investment procedures are developed with regard to level of risk, liquidity, and to a lesser degree administrative efficiency. All physical assets of the District are covered under the risk management program developed with the assistance of an insurance agent of record.

The Finance Department also coordinates the expenses for computers, copiers, and other technology. These are contracted through a cooperative agreement with the City of Lebanon Information Technology department.

Fund 020, Department 204 - Finance
Fiscal Year 2026/2027
Line Item Detail

Line Item	Description	Sub-Line Item	Line Total
610100	Advertising		\$ 1,750
	Public Notices	\$ 750	
	Recruitment	\$ 1,000	
611200	Communications		\$ 47,500
	Phone, Cell, Internet	\$ 47,500	
611240	Computer Expense		\$ 100,025
	Access, Security, and Server Licenses	\$ 55,725	
	Hardware	\$ 32,300	
	EMS Charting Computers/MDT's	\$ 12,000	
611300	Contract Services		\$ 200,961
	Accounting Software and Support	\$ 8,350	
	Administrative Support Services	\$ 2,000	
	Financial Audit	\$ 17,000	
	Website	\$ 15,173	
	Marketing, Outreach, & Data Analytics	\$ 50,000	
	Inspections & Incident Software	\$ 10,150	
	CIS-GASB 75 Valuation	\$ 3,950	
	Staff Scheduling Software	\$ 5,450	
	IGA-City of Lebanon for IT	\$ 80,000	
	Oregon Audit Division	\$ 500	
	Copier Fee	\$ 5,200	
	Background Checks	\$ 3,188	

Fund 020, Department 204 - Finance
Fiscal Year 2026/2027
Line Item Detail

Line Item	Description	Sub-Line Item	Line Total
612400	Operating Expense		\$ 3,750
	Bank Fees	\$ 3,000	
	Merchant Fees	\$ 500	
	Miscellaneous costs	\$ 250	
614000	Insurance	\$ 135,000	\$ 135,000
617000	Office Supplies	\$ 3,500	\$ 3,500
618200	Postage	\$ 4,500	\$ 4,500
Total Materials & Services			\$ 496,986
726000	Capital Equipment	\$ -	\$ -
Total Capital			\$ -

General Fund

Maintenance - Department 205

Essential Expenditures

Vehicle Maintenance

Building and Grounds Maintenance

Department Objectives:

The Maintenance Department has two major functions which include the vehicle maintenance program, and the maintenance of all Fire District structures, parking lots, and grounds.

Vehicle maintenance is provided through a contract with a fleet maintenance vendor who specializes in fire and EMS apparatus. They provide certified mechanics to work on fire apparatus, ambulances, staff vehicles, and equipment. The maintenance program has the effect of increasing the longevity of our vehicles and potentially reducing liability in case of an accident.

The second area of emphasis of the Maintenance Department is the maintenance of all Fire District buildings and grounds. The District's main station is located in Lebanon on Oak Street and there are four (4) sub-stations located in Lacomb, Berlin, Fairview, and on Weirich Drive.

Fuel purchases, general maintenance expenses and utilities are also part of the maintenance budget.

Fund 020, Department 205 - Maintenance
Fiscal Year 2026/2027
Line Item Detail

Line Item	Description	Sub-Line Item	Line Total
611300	Contract Services		\$ 39,410
	HVAC Contract	\$ 18,250	
	Security Alarm System	\$ 3,800	
	Fuel Cloud	\$ 1,500	
	Storage	\$ 1,560	
	Fire Sprinkler/Back Flow Testing	\$ 1,300	
	Overhead Door Maintenance	\$ 3,000	
	Grounds Contract	\$ 10,000	
612400	Operating Expense		\$ 500
	Maintenance Tools	\$ 500	
612600	Maintenance Supplies		\$ 6,800
	Towels, TP, Soap, Cleaning Supplies	\$ 5,000	
	Station and Yard Maintenance Supplies	\$ 1,000	
	Miscellaneous	\$ 800	
615600	Maintenance - Building & Grounds		\$ 32,900
	Electrical	\$ 5,000	
	Mechanical	\$ 3,500	
	Plumbing	\$ 1,600	
	Appliance Maintenance	\$ 10,300	
	Grounds Maintenance	\$ 4,200	
	Building Maintenance	\$ 8,300	

Fund 020, Department 205 - Maintenance
Fiscal Year 2026/2027
Line Item Detail

Line Item	Description	Sub-Line Item	Line Total
615700	Maintenance of Equipment		\$ 13,400
	Fire Extinguisher Maintenance	\$ 1,600	
	Ladder and Aerial Testing	\$ 2,800	
	Generator	\$ 3,000	
	Other Equipment	\$ 6,000	
615800	Vehicle Maintenance		\$ 175,000
	Vehicle Maintenance	\$ 175,000	
618000	Petroleum Products		\$ 66,000
	Gasoline, Diesel, Fuel Station, etc.	\$ 66,000	
619000	Utilities		\$ 73,000
	Garbage Service	\$ 5,400	
	Electricity	\$ 47,000	
	Propane	\$ 7,000	
	Natural Gas	\$ 10,800	
	Water	\$ 2,800	
Total Materials & Services			\$ 407,010

**Fund 020, Department 205 - Maintenance
Fiscal Year 2026/2027
Line Item Detail**

Line Item	Description	Sub-Line Item	Line Total
	Capital		
721000	Buildings		\$ 15,000
	Station 34 Roof Repairs	\$ 15,000	
726000	Equipment		\$ -
	Generator	\$ -	
Total Capital			\$ 15,000

General Fund

Training and Safety - Department 206

Essential Expenditures

Health and Wellness

Career and Volunteer Training

Employee Assistance Program (EAP)

Department Objectives:

Employee training in fire science, fire suppression, rescue techniques, emergency medical techniques, and personal safety is the main function of the Training and Safety Department. Employees must continually train using the latest strategies and techniques to perform complex rescues, suppress working fires, and treat critically ill and traumatized persons. Firefighters must stay abreast of the latest technology, procedures, techniques for different types of rescues, medical assessment and treatment, be aware of how a fire reacts to certain conditions, and must always be aware of the circumstances to safeguard their own personal safety.

The Training and Safety Department is responsible for the safety committee and safety program.



This department is also responsible for the employee assistance program, psychological assistance for District employees, health and wellness programs, and for immunizations and medical exams. The replacement and maintenance of specialized equipment for training and the wellness program is funded through this department.

Fund 020, Department 206 - Training
Fiscal Year 2026/2027
Line Item Detail

Line Item	Description	Sub-Line Item	Line Total
611300	Contract Services		\$ 1,700
	Physical Fitness Equipment Repair	\$ 1,700	
612400	Operating Expense		\$ 4,210
	Testing Materials and Expenses	\$ 1,500	
	Specialty Training and Expenses	\$ 1,350	
	Lebanon Fire Investigation Team Expenses	\$ 360	
	Academy Materials and Expenses	\$ 1,000	
612500	Operating Supplies		\$ 10,500
	Training Supplies	\$ 5,000	
	Training Aids/Props	\$ 3,000	
	Burn Room Training Supplies	\$ 2,500	
613200	Education & Training		\$ 36,800
	Instructor Development	\$ 2,000	
	Staff Training	\$ 20,000	
	Fire and Life Safety Development	\$ 4,800	
	Paramedic Program	\$ 10,000	
616000	Meetings & Conferences		\$ 20,000
	Meetings/Conferences	\$ 20,000	

**Fund 020, Department 206 - Training
Fiscal Year 2026/2027
Line Item Detail**

Line Item	Description	Sub-Line Item	Line Total
616600	Health and Wellness		\$ 24,000
	TB Testing/Flu Shots	\$ 2,500	
	Medical Exams	\$ 16,000	
	Physical Fitness Equipment	\$ 5,500	
Total Materials & Services			\$ 97,210
		Capital	
726000	Equipment	\$ -	\$ -
Total Capital			\$ -



General Fund

Volunteers - Department 207

Essential Expenditures

Length of Service Award Program (LOSAP)

Education and Training

Uniforms

Department Objectives:

Volunteer firefighters are an integral part of the Lebanon Fire District team. They work side-by-side with career personnel to provide essential capabilities for fire suppression, rescue, and emergency medical response. It is the District's goal to provide for the operational and administrative needs of our volunteer firefighters, including quality training, first-rate equipment, and a positive and safe working environment. The District provides a stipend for appropriate volunteer events. The District also provides uniforms and participates in a length of service award program.

Support Volunteers are a critical component of the Lebanon Fire District's volunteer program. The support members work with our career firefighters, volunteer firefighters, and the District's administrative staff to ensure the success of our operations. The Lebanon Fire District is committed to ensure quality training and first-rate equipment and uniforms for the support volunteers.

Student Intern Firefighters attend college full-time and work alongside our paid and volunteer staff as an integrated part of the crew. The Interns are assigned to either a 24-hour shift or a 40-hour week and participate in all the same activities as the full-time career personnel. Student Intern Firefighters receive a tuition stipend to assist with college expenses and receive valuable working experience.

Fund 020, Department 207 - Volunteers
Fiscal Year 2026/2027
Line Item Detail

Line Item	Description	Sub-Line Item	Line Total
610100	Advertising	\$ 250	\$ 250
611300	Contract Services		\$ 22,325
	LOSAP	\$ 20,300	
	Employee Assistance Program	\$ 1,500	
	Background Checks	\$ 525	
612400	Operating Expense		\$ 35,400
	Resident Volunteer Reimbursement	\$ 32,500	
	Intern House dues	\$ 900	
	Volunteer Recognition Program	\$ 2,000	
	Miscellaneous		
612500	Operating Supplies	\$ 1,500	\$ 1,500
612550	Personal Protective Equipment		\$ 19,000
	Turnouts	\$ 19,000	
613200	Education & Training		\$ 6,000
	Continuing Education	\$ 6,000	
614000	Insurance	\$ 3,000	\$ 3,000

**Fund 020, Department 207 - Volunteers
Fiscal Year 2026/2027
Line Item Detail**

Line Item	Description	Sub-Line Item	Line Total
614010	Unemployment Insurance		\$ 500
	State of Oregon Unemployment	\$ 500	
615000	Uniforms		\$ 8,200
	Uniform Apparel	\$ 8,200	
616000	Meetings & Conferences		\$ 2,200
	Training Conferences	\$ 2,200	
616600	Health & Wellness		\$ 29,050
	NFPA physicals	\$ 28,050	
	Exercise Equipment & Maintenance	\$ 1,000	
Total Materials & Services			\$ 127,425.00

General Fund
Non-Departmental - Department 210

Essential Expenditures

Budgeted Interfund Transfers

Operating Contingency

Retiree Expense

Department Objectives:

This fund contains contingency, debt, and transfer funding for the District. This includes budgeted transfers to reserve and ambulance funds, and contingency funds for unexpected expenditures.

**Fund 020, Department 210 - Non-Departmental
Fiscal Year 2026/2027
Line Item Detail**

Line Item	Description	Sub-Line Item	Line Total
800050	Operating Contingency Contingency Funds	\$ 500,000	\$ 500,000
800060	Retiree Expense	\$ 170,000	\$ 170,000
900200	Transfer To Ambulance Fund	\$ 544,634	\$ 544,634
900300	Transfer To Reserve Fund	\$ -	\$ -
900250	Transfer To Bond Fund	\$ -	\$ -
Total Non-Departmental			\$ 1,214,634

FUND

030

DEBT FUND

Debt Fund

Department 301

Essential Expenditures

Bond Principle

Bond Interest

Bank Fees

Department Objectives:

The Debt Fund's purpose is to capture tax revenues and debt service expenditures to manage the debt created by selling Bonds.

The voters approved a bond in November 2019 to replace the main station on Oak Street, and an apparatus. The Station required expansion. Due to the age of the building, it was required to replace Station 31. The cost of bringing the building up to code was more costly than building a new station. Construction was completed in spring 2024.

**Fund 030, Department 301 - Debt
Fiscal Year 2026/2027
Line Item Detail**

Line Item	Description	Sub-Line Item	Line Total
611200	Bank Fees-Bond	\$ 5.00	\$ 5
613150	Bond Fees	\$ -	\$ -
955100	Bond Principal	\$ 280,000.00	\$ 280,000
956100	Bond Interest	\$ 627,300.00	\$ 627,300
955105	Capital Principal		\$ 117,000
	Aerial Truck	\$ 117,000.00	
956105	Capital Interest		\$ 9,036
	Aerial Truck	\$ 9,036.00	
900100	Transfer to Fire Fund		\$ -
	Buildings		
	Vehicles		
Total Expenses for Bonds			\$ 1,033,341

FUND 040

**ENTERPRISE
FUND**

Enterprise Fund

Ambulance - Department 410

Essential Expenditures

Ambulance Supplies

Contract Services

Vehicles

Maintenance

Department Objectives:

The basic function of the Ambulance Department is to provide emergency medical transportation to those needing transportation to a hospital for definitive care. To accomplish this, the District must provide highly trained, licensed, skilled personnel and adequate vehicles and equipment. The Ambulance Department is funded through the collection of user fees, FireMed subscriptions, and transfers from the general fund. This is operated as an enterprise fund and is designed to fund the costs of operating an ambulance service.

Lebanon Fire District has a workforce licensed at the Emergency Medical Technician (EMT), EMT Advanced, EMT Intermediate, and Paramedic levels to meet a diversity of medical calls for service. To keep their license, each medic must continually train to maintain their skills and knowledge in many types of medical emergencies. Many of our volunteer group also have certifications of Emergency Medical Responder or higher and are encouraged to maintain those certifications or obtain a more advanced level of certification whenever possible.

Ambulances and emergency medical equipment must be maintained, replaced after use, and upgraded to meet the ever-changing technologies of medical science. Ambulances must be equipped for the safety of our patients and personnel and also be equipped with a wide array of medical equipment needed for the successful treatment of the critically ill or traumatized patient. This fund pays for those costs including the fuel used by the ambulances.

Fund 040, Department 410 - Ambulance
Fiscal Year 2026/2027
Line Item Detail

Line Item	Description	Sub-Line Item	Line Total
	Materials & Services		
610100	Advertising	\$ 4,400	\$ 4,400
611300	Contract Services		\$ 369,195
	Stretcher Maintenance Contract	\$ -	
	Physician Advisor	\$ 9,000	
	911 Dispatch Service	\$ 57,645	
	Radios System Infrastructure	\$ 8,488	
	Medication Tracking, Incident Charting	\$ 13,300	
	Heart Monitor Maintenance	\$ 2,500	
	GEMT Administration Fees	\$ 150,000	
	Ambulance Billing Service	\$ 127,200	
	Background Checks	\$ 1,063	
612400	Operating Expense		\$ 15,025
	EMS Provider Recertification	\$ 5,000	
	Licensing	\$ 3,525	
	Board Member Stipend	\$ 1,500	
	Merchant Fees	\$ 3,500	
	Miscellaneous	\$ 1,500	
612500	Operating Supplies		\$ 128,600
	EMS Medical Supplies	\$ 100,000	
	Heart Monitor Supplies	\$ 5,000	
	Oxygen	\$ 23,600	

Fund 040, Department 410 - Ambulance
Fiscal Year 2026/2027
Line Item Detail

Line Item	Description	Sub-Line Item	Line Total
614010	Unemployment Insurance		\$ 15,000
	State of Oregon Unemployment	\$ 15,000	
615700	Maintenance of Equipment		\$ 9,820
	Medical Equipment/Misc. Repair	\$ 2,000	
	Radios	\$ 3,320	
	Stretcher Repair	\$ 4,500	
615800	Vehicle Maintenance		\$ 200,000
	Vehicle Maintenance	\$ 200,000	
618000	Petroleum Products		\$ 44,000
	Diesel/Gasoline	\$ 44,000	
618500	Refunds		\$ 10,000
	Refund of Ambulance Overpayments	\$ 10,000	
Total Materials & Services			\$ 796,040
Capital			
726000	Equipment		\$ -
		\$ -	
728000	Vehicles		\$ -
		\$ -	
Total Capital			\$ -

FUND

070

RESERVE FUND

Reserve Fund

Department 701, 703, & 705

Department Objectives:

The function of the Reserve fund is to save money for future expenditures of buildings, employee benefits, and apparatus and equipment that will be a liability to the District in the future or that is a capital expense item that will need replacement in the future.

Building – Department 701

The Building Department was established to ensure that our facilities are adequately maintained to maintain their value as well as meeting current and future needs and requirements. This fund is also designed as a reserve fund for future building projects.

Employee Expense – Department 703

The Employee Expense Department was established to adequately build a reserve to cover our liability associated with retiree medical insurance and vacation (or leave) costs.

Equipment – Department 705

The Equipment Department was established to ensure that funds will be available to purchase and/or replace major pieces of apparatus or equipment when it becomes necessary.

Fund 070, Department 701, 703, 705 - Reserve
Fiscal Year 2026/2027
Line Item Detail

Line Item	Description	Sub-Line Item	Line Total
Department 701 - Buildings			
721000	Buildings		\$ 500,000
	Major Repairs	\$ 200,000	
	Capital Improvements	\$ 300,000	
726000	Building Equipment	\$ 40,000	\$ 40,000
900250	Transfer to 030 (Debt/Bond)	\$ -	\$ -
900100	Transfer to Fire	\$ -	\$ -
Total 701 - Buildings			\$ 540,000
Department 703 - Employee Expenses			
723010	Retiree Expense	\$ 450,000	\$ 450,000
723015	Leave Expense	\$ 300,000	\$ 300,000
Total 703 - Employee Expenses			\$ 750,000

**Fund 070, Department 701, 703, 705 - Reserve
Fiscal Year 2026/2027
Line Item Detail**

Line Item	Description	Sub-Line Item	Line Total
Department 705 - Vehicles and Equipment			
723000	Equipment - Reserve/Replacement		\$ 162,825
	Heart Monitors	\$ 31,000	
	Automatic External Defibrillators	\$ 21,825	
	Auto Extrication tools	\$ -	
	CPR Devices	\$ 15,000	
	Radio Infrastructure	\$ 95,000	
728000	Vehicles - Reserve and Replacement		\$ 500,000
	Fleet Reserve	\$ 500,000	
728500	Station Equipment		\$ -
Total 705 - Vehicles and Equipment			\$ 662,825
	Unappropriated Fund Balance	\$ 695,987	\$ 695,987
Total Non-Departmental Funds			\$ 2,648,812

Fiscal Year 2026/2027

Unfunded Needs

Department	Request	Cost
Ambulance	Oxygen Concentrator	\$ 18,500
Ambulance	Replacement Ambulance (medic unit)	\$ 385,000
Finance	6 Personnel to man a medic unit	\$ 1,200,000
Fire & Life Safety	Replacement vehicle for 2007 Dodge Durango	\$ 60,000
Fire Suppression	Radios for drone pilot communications. Allows drone pilots and spotters to communicate without interfering with emergency personnel communication	\$ 400
Fire Suppression	Drone battery backup to allow for additional air time to assist emergency personnel	\$ 450
Fire Suppression	Kenwood 5200 portable radios to replace +15 year old	\$ 4,400
Fire Suppression	Drone pilot mapping for hot spots, color finding, and live feed	\$ 5,100
Fire Suppression	Generator for Station 32 to combat power outages	\$ 20,000
Fire Suppression	Engine Refurbishment	\$ 500,000
Fire Suppression	Replacement engine for Station 35	\$ 950,000
Maintenance	Security cameras (2) to monitor exterior area	\$ 6,500
Maintenance	Appliance replacement funds for Station 34 failing appliances	\$ 9,000
Maintenance	Station 34 roof replacement	\$ 60,000
Water Rescue	Recuse mini-boat	\$ 80,000
Extrication Kit	Paratech heavy rescue vehicle extrication kit	\$ 57,000
Trench kit	Paratech 12 shore trench kit	\$ 25,000